## SECOND REGULAR SESSION [PERFECTED]

SENATE COMMITTEE SUBSTITUTE FOR

## SENATE BILL NO. 1105

## 94TH GENERAL ASSEMBLY

Reported from the Committee on Ways and Means, March 13, 2008, with recommendation that the Senate Committee Substitute do pass and be placed on the Consent Calendar.

Senate Committee Substitute adopted April 2, 2008.

Taken up April 2, 2008. Read 3rd time and placed upon its final passage; bill passed.

4958S.02P

TERRY L. SPIELER, Secretary.

## AN ACT

To amend chapter 143, RSMo, by adding thereto one new section relating to an income tax check-off for contributions to the Breast Cancer Awareness Trust Fund.

Be it enacted by the General Assembly of the State of Missouri, as follows:

Section A. Chapter 143, RSMo, is amended by adding thereto one new section, to be known as section 143.1009, to read as follows:

143.1009. 1. In each taxable year beginning on or after January 1, 2008, each individual or corporation entitled to a tax refund in an amount sufficient to make a designation under this section may 4 designate that one dollar or any amount in excess of one dollar on a 5 single return, and two dollars or any amount in excess of two dollars 6 on a combined return, of the refund due be credited to the "Breast 7 Cancer Awareness Trust Fund", hereinafter referred to as the "trust 8 fund". If any individual or corporation that is not entitled to a tax 9 refund in an amount sufficient to make a designation under this section 10 wishes to make a contribution to the trust fund, such individual or 11 corporation may, by separate check, draft, or other negotiable 12 instrument, send in with the payment of taxes, or may send in separately, that amount, clearly designated for the breast cancer 13 14 awareness trust fund, the individual or corporation wishes to contribute. The department of revenue shall deposit such amount to 15

16 the trust fund as provided in subsections 2 and 3 of this section. All

43

47

48

49

moneys credited to the trust fund shall be considered nonstate funds under the provisions of article IV, section 15 of the Missouri Constitution.

- 20 2. The director of revenue shall deposit at least monthly all contributions designated by individuals under this section to the state treasurer for deposit to the trust fund.
- 3. The director of revenue shall deposit at least monthly all contributions designated by the corporations under this section, less an amount sufficient to cover the costs of collection and handling by the department of revenue, to the state treasury for deposit to the trust fund.
- 4. A contribution designated under this section shall only be deposited in the trust fund after all other claims against the refund from which such contribution is to be made have been satisfied.
- 31 5. All moneys transferred to the trust fund shall be distributed 32 by the director of revenue at times the director deems appropriate to 33 the Friends of the Missouri Women's Council. Such funds shall be used solely 34for the purpose of providing breast services. Notwithstanding the provisions of section 33.080, RSMo, to 35the contrary, moneys in the trust fund at the end of any biennium shall not be transferred to the credit of the general revenue fund. 37
- 6. There is hereby created in the state treasury the "Breast Cancer Awareness Trust Fund", which shall consist of money collected under this section. The state treasurer shall be custodian of the fund. In accordance with sections 30.170 and 30.180, RSMo, the state treasurer may approve disbursements.
  - 7. Under section 23.253, RSMo, of the Missouri sunset act:
- (1) The provisions of the new program authorized under this section shall automatically sunset six years after August 28, 2008, unless reauthorized by an act of the general assembly; and
  - (2) If such program is reauthorized, the program authorized under this section shall automatically sunset twelve years after the effective date of the reauthorization of this section; and
- 50 (3) This section shall terminate on December thirty-first of the 51 calendar year immediately following the calendar year in which the 52 program authorized under this section is sunset.

✓